Previous references.

Mpl 183-08 1-2 1914-15

Med 22-10 4-5

Med 18-07 5.6.8 (medical)

~~*Later references.*~~ 27 to 29

Sp. 208844-89 & F 100-95 Dy 1/2/98

Sp. 20334-46 & F 100-95 Dy 23/7/05

File No. 130-13

Serial Nos. 1-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 2

Part B. for June 1914

SUBJECT

The question of appropriating the rents realized from medical Subordinates of the payment of, taxes on the buildings so occupied

Sl. From the Dy Comr Kolar Dist. No 861 Dy 24/26/1/14 Solicits instructions as to why the rents realized from the Sub asst Surgeons & midwives for the occupation of quarters constructed at the cost of the Dist mnnl & Provincial funds should not be credited to Provincial funds for exclusively by the P. W. Deptt & who the taxes due on the buildings should be paid from the Dist, mnnl & Provincial funds

GPB—4,000—4-7-11

Sl 2 To the Chief Engineer, Comptroller &c
No 12681-94 9 15/6/14. Directs that the rents
realized from quarters provided for medical
Subordinates be credited wholly to the P. W. D
as hitherto and that the taxes due thereon
be paid either by the P W or the medical dept
in accordance with the instructions
conveyed in Go No 31st Jany 1913

8/10/14

G.R.S. 11] 1913-14 4301

GENERAL AND REVENUE SECRETARIAT.

Med

NOTES

File No. /30-13

FILE HEADING.

Payment of tax on Govt buildings used as residence of Sub Asst Surgeons & midwives

From

The Dy Commissioner, Kolar District

No. 861 Dated 24/26 1.14 Received 28.1.14

Diary No. 4301	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Solicits instructions as to why the rents realized from the Sub Asst Surgeons & midwives for the occupation of Quarters constructed at the cost of the Distt, Munl & Local funds should be taken credit for exclusively by the P.W.D & whether the tax due on the buildings should be paid from the Distt, Munl & Local funds.

NOTES AND ORDERS.

Quarters for Sub Asst Surgeons and midwives have been provided in certain places where want of house accommodation was felt, the District, Munl and Local funds contributing towards the cost in varying proportions. The rent for such quarters is, as will be seen from the present

NOTES—First Sheet.

GPB—35,000—15-6-12

G. R. S. 12]

4301

(2

General and Revenue Secretariat.

Med File No. 130 of 1913-4

Serial No.

Letter under disposal, being precovered and credited wholly to the B. W. D. It is a point for consideration whether the rent for the buildings may not be ordered to be credited to the Distt. Fund & Provl funds in the proportion in which they contributed towards the Construction of the buildings. This question was passed in the letters in the marginally noted files but no orders have been issued in the matter when the rent is credited wholly to the B. W. D, the propriety of the Distt & the Fund funds bearing any portion of the Mohatarfa tax due on the buildings seems doubtful.

Q
Med 22-10 Secs 4 & 5 (para 2 of the letter)
R-175-12 (Sec 12) - para 7 of the letter

2 Distt for orders. Vide also q. & no 8844-89 & 7-100-95 of 1.2.1898.

J.

Rem 51
4.2.14

3 This file was hotch-potched by Inward Rem Asst Supdt. He

4 I want a short comprehensive note on the subject. The rent separately

5 Separate note submitted.

17.2.14

7 The questions for consideration are set forth in the annexed note prepared in the Office. Forwarded to the Chief Engineer for favour of his

No. no 178 & 179 of 14

Hag J.

NOTE—Contn. sheet.

GPB—60,000—7-11-13

4501

(3

General and Revenue Secretariat. | Mesh File No. 130 of 1913

Serial No.

opinion on the proposals.

By order
Asst Secretary
for Secy to Govt
G & R. Depts

19/2/14

Mr T.I. for note
Thin
21/2/14

Im offl No. 44
P.W.D

Dated the 24th February
1914

NOTE—Conts. sheet.

GPB—60,000—7-11-13

General and Revenue Secretariat. | Med. File No. 130 of 1913-14

Serial No.

(1) The points at issue in the present reference are.

(1) The Executive Engineer's argument that the Municipal tax on the Lady Sub-Assistant Surgeon's and Midwife's Quarters at Kolar should be borne by the Municipal, Octroi and Provincial (P.W. Deptt) in equal proportions but not wholly by the P.W. Deptt

(2) The Dy comm's contention that the charge should be met wholly by the P.W. Dept (Provincial funds) and that otherwise the rent recovered now wholly credited to P.W. should be credited equally to all the three funds.

T

(2) In para 2 of G.O. No 8844-89 Dt 10.9.[illegible] dated 1.2.1898 applicable to buildings at all places other than in the Bangalore and Mysore city Municipalities which were governed by special enactments it was ruled that in the case of Govt buildings (1) when the occupant is entitled to a free residence as part of his emoluments the Municipal tax must be paid by the owner (ie) Govt and (2) in other cases where a rent is actually charged for occupation the tax should be recovered through the P.W. Deptt by deduction from the rent payable to Govt but

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

7

but where no rent is for the land hereafter the tax should be paid by the occupant himself

(3) In G.O. No 1933-6 dated 15.5.1903 applicable to buildings in Bangalore and City Municipalities it was laid down that all Govt buildings used as private residences were liable to the taxes and that Govt must pay the taxes as owners. To secure uniformity of practice in respect of all buildings whether in Bangalore and City Municipalities or elsewhere Govt in order No 334-46 L.D. 100-95 dated 23.7.1903 directed in modification of the order of February 1898 that the procedure laid down in the order of May 1903 will be applicable to all Govt buildings used as private residences wherever they may be situated.

(4) According to the above orders, Municipal tax had to be paid by Govt in respect of all Govt buildings used as private residences but as the practice of recovering the Municipal taxes through the P.W.D by deduction from the rent payable to Govt as per para 2 of the order of February 1898 was reported by the Comptroller to be attended with certain extra work and diversity of practice in regard to adjustment Govt in their order No 6005-14 dated 26.12.1908 approved of the Comptroller's suggestion and directed in modification of the order of 1898 (so far as it related to Municipal taxation of

Govt

NOTE—Contn. sheet.

Serial No.

Govt buildings for which a rent was recovered from the occupants and on account of which the whole tax had to be recovered through the P.W. Deptt by deduction from the rent) that the Executive Engineers themselves may pay the Municipal taxes on such buildings and debit the amount to the maintenance estimates the entire rent being credited to the P.W. Deptt

1 (5) In their recent order no 5623-63 dated 31-1-1913 Govt have ruled (G.O. 252-12-9) that in cases of buildings for which rent is recovered from the occupants the P.W. Deptt. should pay the Municipal House and lighting charges and water rate (excess water charges being borne by the occupants) and that in cases of residences rent free these taxes should be paid by the Deptt whose officers occupy the buildings. From this it is clear that the liability of the P.W.D. to pay the entire tax is on account of the rent realised being credited to that Deptt

W (6) The Executive Engineer relies on the Govt order of December 1908 and order no 7041 L.Dr. 119-93 dated 16-12-1893. The order of 1908 referred to already merely sanctioned a change in the system of adjustment and modified the order of 1898 only to that extent. The question of liability of the P.W.D in such cases to pay the entire tax was neither raised nor modified in

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

General and Revenue Secretariat. | Med. File No. 130 of 1913-14.

Serial No. 4

in the order of December 1908. The two orders of 16-12-1893. No. 7041-53-L-Dr. 11-7-93 this is directed that the entire construction of all future Dispensaries as well as the entire repairs of all Dispensary buildings be met from Provincial, Road and Ferry funds in equal proportions and in the case of Dispensaries not situated in Municipal towns, from Local and Provincial funds. nothing is stated in the said order about the Municipal tax & therefore it does not apply.

(7) The side issues raised by the Deputy Commissioner viz the crediting of the rent recovered to all the three funds seems to require consideration as the buildings are constructed and repairs executed not out of the funds of all the three funds. It seems equitable that the net income from the rent realised (after deducting the Municipal tax payable) should be credited in equal proportions to all the three funds as utilised for effecting repairs by deducting the amount from the estimate for repairs.

(8) It also appears the point for consideration whether, in view of the buildings concerned being common property in which the Municipality is part owner at least a third portion of the Municipal tax

This does not arise in view of what is proposed in para 7.

NOTE.—Contn. sheet.

General and Revenue Secretariat.

Mest. File No. 130 of 1913-14

Serial No.

Tax Reason Should not be remitted as the Municipality cannot tax itself—

17.2.14

NOTE—Contn. sheet.

GPB—60,000—7-11-13

C R. S. 12]

4301

(9

General and Revenue Secretariat. | Mod C File No. 130 of 1913

Serial No.

In off. No. 44 P.W.D. dated the 24th February 1914

IV 10/3 W

Q.R. 2x 1913/14

7 Two questions are raised in these papers, viz.

(1) That since the entire rent realised from the buildings is credited to the Public Works Department, the Municipal taxes due thereon should be borne by that Department exclusively.

(2) That as the construction and maintenance charges of the buildings are met from the Provincial, District and Municipal funds in equal proportions, the rent realised should be credited to all these funds in equal proportions.

8 The proposal in question (1) is reasonable. The Executive Engineer's demand for payment of a portion of the Municipal taxes from the District and Municipal funds is based on Government order No.7041-53/L.F.117-93 dated the 16th October 1893, according to which the cost of repairs (which must of course be taken to include maintenance charges) should be borne by all the funds in equal proportions.

W

9 The proposal in question (2) would appear to be equitable, but it is likely to cause some compli cations in accounts. Moreover, it is neither convenient nor desirable to consider a building to be the common property of three separate bodies—the Government, the District Board and the Municipality and make them its joint owner. For all practical purposes, the building should be treated as the property of Government, the District and Municipal

NOTE—Contn. sheet.

GPB—60,000—7-11-13

Serial No.

Boards being contributors towards the cost of its construction and maintenance, in the same manner as ryots contribute towards the restoration and repair of Government tanks.

10 In the light of these remarks, it seems necessary to now issue a rider to the Government order of the 16th October 1893 to the effect that the buildings, though constructed and maintained from the Provincial, District and Municipal funds, will for all practical purposes be treated as the sole property of Government, that the rent realised from them, if any, should be credited entirely to Government (P.W.Department) and that the Municipal taxes should be paid by the Public Works or the Medical Departments in accordance with the ruling in paragraph 2 of Government order No.5628-63/Ml.252-12-9 dated the 31st January 1913.

Offg: Chief Engineer of Mysore.

21-3-14

Bangalore,
9th March 1914.

13.3.14

11 Forwarded unofficially to the Comptroller Mysore Govt, for favour of opinion

By order
for Secy to Govt
G & R Dept

No. 2568
19/3/14

COMPTROLLER'S OFFICE, CIVIL BRANCH, 21 MAR 1914, BANGALORE, MYSORE GOVT.

NOTE—Contd. sheet.

R 1248 21/3

21-3-14

GPB—60,000—7-11-13.

18/3/14

2586

G. R. S. 12]

11)

General and Revenue Secretariat. | Med File No. 130 of 1913-4

Serial No.

12

I agree with the Chief Engineer

28/4

R:296 29/4/14

TNgw 29/4

BE&M 29/4/14

NOTE—Contn. sheet.

GPB—60,000 -7-11-13

G. R. S. 12]

4301 (12

General and Revenue Secretariat. Med File No. 130 of 1913-4

Serial No.

13

Subtd for orders with refee to the Chief Engrs U.O opinion concurred in by the Comptroller.

Adm 5/1
6.5.14

14 Draft as per Chief Engrs views (Cal Lang.

BDS

Adm
18/5

15

Draft- G.O Subtd The pay of midwives is met from the District & Munl funds. Qtn is a question whether the tom due on their quarters should be paid by the Medical Deptt

Adm 5/1
15.5.14

BDS

16. The draft may be revised as suggested on the present- ane & Subd

Adm
19/5

17.

Revised draft- Subtd.

Adm 5/1
23.5.14

BDS

Adm
25/5

18. See 4/

Tidy draft as revised may be put up

Done
26/5

Adm

19. Clean draft- Subtd.

Adm 5/1
27.5.14

BDS See 4/

Adm
28/5

NOTE—Contn. sheet.

GPB—60,000—7-11-13

G. R. S. 12]

431

(13

General and Revenue Secretariat. | med File No. 130 of 1913-14

Serial No.

20

The draft order may be approved.

Second member

Duncan Aug Rao 29/5

Agd

21 Approved

Cecil Dated 2/6

1/6

22 Issued

B/6

2 To the Chief Engr, the Comptroller (Civil & P.W. Branches), the Senior Surgeon, the Dy Commrs of all Dists and the Presidents of all the Dists & Muni Boards including the Muni Commrs of Bangalore & Mysore & the Secretary K. G. Field Sanry. Board.

G.O No: 12681-94 dt 15-6-14

Directs that the rent realized from quarters provided for Med Subordinates be credited wholly to the P.W.D as hitherto and that the taxes due thereon be paid either by the P.W or the Med Dept in accordance with the orders conveyed in G.O No 5623-63 Med 252-12-9 dt 31-1-13.

NOTE—Contn. sheet.

G P B—60,000—7-11-13

IV 28/1/14 Obs. No. 26M

191 4

From

P. F. Bowring Esquire., J. P.,
President, Dt. & Municipal Boards,
Kolar District.

To

The Secretary to the Govt.
of H.H. the Maharaja of Mysore
Genl.& Rev. Deptts, Bangalore

Dated 24th

Despatched 24th January 1914

Received

General No. 861
No.

Enclosure No. 3

Subject

Submitting that the taxes on Government Quarters occupied by Medical Officers should be paid by the P.W. Department and requesting instructions as to why no portion of the rents on these buildings is not being credited to the District and Municipal Funds.

GPB—50.000—26-9-12

OFFICE OF THE PRESIDENT, DISTRICT & MUNICIPAL BOARDS,
KOLAR DISTRICT,

Dated Kolar, the 24th January 1914.

FROM

P. F. BOWRING, ESQUIRE., J. P.,
President, District & Municipal Boards,
Kolar District.

To

K.R.Srinivasiengar, Esquire, M.A.,
Secretary to the Government of Mysore,
General and Revenue Departments,
B A N G A L O R E.

SIR,

I have the honour to state that the Executive Engineer, Kolar Division, forwarded the marginally noted requisition estimates regarding the mohatarfa taxes due on them to the Kolar Municipality for my countersignature. When questioned as to why a third of the taxes should be borne from the District or Municipal Funds, while no portion of the rent is being credited to these Boards the Executive Engineer relies upon Government Proceedings No. 6005-14/Ml.183-08-2 dated 26th December 1908 and requests me to countersign the estimates and return them to him. (Vide copy of his letter No,483 dated 23rd October 1913, herein enclosed).

1. Lady Sub Assistant Surgeon's quarters at Kolar.... Rs. 5.0
2. Midwife's quarters at Kolar..... Rs. 1.8

2. Since the entire rent realized from these buildings is given credit to the Public Works Department, it is but just that the mohatarfa taxes due on them should be borne by that Department exclusively, and there is no reason to debit a portion of the taxes either to the District or Municipal Boards. This veiw is supported by paragraph 2 of Government Proceedings No. 8844-89/L.F.100-95- dated 1st February 1898, which directed

that the Municipal taxes should be recovered through the Public Works Department by deduction from the rent payable to Government. I think that the modification of the above order, contemplated in Government Proceedings No.6005-14/ Ml.183-08-2 dated 26th December 1908, is intended only so far as a change of procedure to be adopted in making payments of such taxes is concerned, but it does not relieve the Public Works Department from its liability to pay the entire tax.

3. In this connection, I beg to point out that the construction and maintenance charges of such buildings are being borne from the Provincial, District and Municipal Funds in equal proportions, and to solicit instructions as to why the rents ized on these buildings are taken credit to the Public Works Department in toto, instead of distributing the same to the Provincial, District and Municipal Funds in equal proportions.

I have the honor to be,

Sir,

Your most obedient servant

Treasury assistant-Commissioner

for President, District and Municipal Boards,

Kolar District. (absent from station)

K.A.V.

Exc: to Sel: in med file 130-13

3

Letter No.483 dated 23rd October 1913, from the Executive Engineer, Kolar Division, to the President, District and Municipal Boards, Kolar District.

With reference to your No.529 dated 20th instant, stating that it is but just that the mohatarfa taxes should be paid from the Provincial Funds and that there is no reason to debit a portion of the tax either to the District or Municipal Boards, I have the honor to invite kind reference to Govt. Proceedings No.6005-14/Ml.183-08-2 dated 26th December 1908 and to state that the Municipal taxes on the buildings will according to the above order be paid by the Public Works Department and debited to the Maintenance estimates, the entire rent realised being credited to Public Works Department.

2. As all maintenance charges for Dispensary buildings will have to be met from Provincial, District and MunicipalFunds in equal proportions according to G.O.No.7041-53/L.F.117-93 dated 16th October 1893, the taxes under reference will have to be borne by the District and Municipal Boards also. It is therefore, requested that the estimates forwarded for counter-signature with this Office No.413 dated 27th September 1913 may kindly be returned duly countersigned.

" C O P Y "

C. Bangalore
for President.
To Shamsul Baaro
Kolar

30/7/14

Print 6 copies

G.R.S. 28]

Re: The recovery of rents for and the payment of rail taxes on Govt quarters provided for Medl Subordinates 4

File No. 130-13

Serial No. 2

Diary No. of letter replied to 4301

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Medl)

, *the* 191 .

READ—

G.O no: 7041-53 / L.7 117-93 W of the 16th October 1893 directing that the cost of construction and repair of L.F. dispensary buildings be met from the

ORDER THEREON: No.

Provincial, district and Munl Funds.

2. The following orders regarding the taxation of Govt buildings including those used for residential purposes

Date of issue 15.6.14

Signed by Mr A.V. Ramanathaiya

over

SUBJECT.

GPB—50,000—1-12-12

5

G.O No: 8844-87 d.7-100-95 dy the 1st Feby/1898 J

" " 1933-6 d.7-100-95 dy 15th May/03 y

" " 334-46 d.7100-95 dy 23d July/03 H

" " 6005-14 Rel 183-08-2 dy 26 Dec/08 U

" " 5623-63 / Rel 252-12-7 dy the 31st Jany/13. Z

2. Letter No: 861 dy the 24th January/14 from the Dy Commr and President of the District Board, Kolar District reporting that the Executive Engineer, Kolar Division has forwarded for his Counter Signature estimates for the Mohatarfa tax due for the year 1912-13 on the quarters provided for the Lady Apothecary and the Midwife at Kolar, ~~has charged~~ subject to the charge being met from the Provl, District & Municl funds and stating (1) that since the entire ~~rent~~ realized from the buildings is credited to the Public works Depte, the Municipal taxes due thereon should be borne exclusively by that department ~~(2)~~ or the rent realized should be credited proportionately to the ~~District~~ Provl District and Municl funds as the construction and maintenance of the buildings are met

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

from the ~~State~~ funds.

Order thereon: — 12661-94 med 30-13-2 9/5/6 Hc.

Government consider that quarters for Medical Subordinates, though constructed and maintained from the Local, District and Municipal funds should be treated as the property of Govt and accordingly object that the rents, if any realized from such buildings should be wholly credited to the P.W.D as hitherto and that the Municipal taxes due thereon be paid either by the Public works or the Medical Department in accordance with the instructions conveyed in G.O. 6 of the 31st January/13.

Dec 28/13

Asst Secy 28/5 Offg Secretary

To the Chief Engr B&C

" Comptroller

" Do P.W.D Ry Branch

" Senior Surgeon

" Dy Commr & President of the Dist Board, Kolar with refs the estimate.

" Dy Commrs and Presidents of Dist Boards of other Dists

" Presidents of the Bangalore Municipality and Councils of the K.G.F. Sanry Board

GPE—10,000—22-2-11

his correction was intimated to the officers concerned by D.O no: 272-86 of 7.7.14 (2 copies).

May the order be printed?

Yes Hm 3

Lcl 1/6

Blu 51 27.5.14

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Medical), dated 15th June 1914.

READ—

Government Order No. 7041-53—L. F. 117-93, dated the 16th October 1893, directing that the cost of construction and repair of Local Fund Dispensary buildings be met from the Provincial, District and Municipal Funds.

2. The following orders regarding the taxation of Government buildings including those used for residential purposes :—

Government Order No. 8844-89—L. F. 100-95, dated 1st February 1898.
Do No. 1933-6—L. F. 100-95, dated 15th May 1903.
Do No. 334-46—L. F. 100-95, dated 23rd July 1903.
Do No. 6005-14—Ml. 183-08-2, dated 26th December 1908.
Do No. 5623-63—Ml. 252-12-9, dated the 31st January 1913.

3. Letter No. 861, dated the 24th January 1914, from the Deputy Commissioner and President of the District Board, Kolar District, reporting that the Executive Engineer, Kolar Division, has forwarded for his countersignature estimates for the mohatarfa tax due for the year 1912-13 on the quarters provided for the Lady Apothecary and the midwife at Kolar, subject to the charge being met from the Provincial, District and Municipal Funds, and stating (1) that since the entire rent realised from the buildings is credited to the Public Works Department, the Municipal taxes due thereon should be borne exclusively by that department or the rent realised should be credited proportionately to the Provincial, District and Municipal Funds as the construction and maintenance of the buildings are met from the ~~State~~ Funds.

Said

No. 12681-94—MED. 130-13-2, DATED BANGALORE, 15TH JUNE 1914.

ORDER THEREON.—Government consider that quarters for medical subordinates, though constructed and maintained from the Provincial, District and Municipal Funds, should be treated as the property of Government and accordingly direct that the rent, if any, realised from such buildings should be wholly credited to the Public Works Department as hitherto and that the Municipal taxes due thereon be paid by either the Public Works or the Medical Department in accordance with the instructions conveyed in Government Order dated the 31st January 1913.

D. M. NARASINGA RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Chief Engineer of Mysore.
The Comptroller, Mysore Government.
The Comptroller, Public Works and Railway Branch.
The Senior Surgeon with the Government of Mysore.
The Deputy Commissioner and President of the District Board, Kolar District.
The Deputy Commissioners and Presidents of District Boards of other Districts.
The Presidents of the Bangalore and Mysore City Municipal Councils and the Kolar Gold Fields Sanitary Board.

Exd.—C. R.

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MEDICAL)

PROCEEDINGS

Dated 15th June 1914

No. 12681-94
Med. 130-13-2

Issues instructions in the matter of crediting the rents realized from, and the payment of Municipal taxes due on, the quarters provided for Medical subordinates.

GPB—20-6-14—350